

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 407

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Thomas A. Garcia

AN ACT

RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A
PERSONAL INCOME TAX CONTRIBUTION FOR THE DAVID WESTPHALL
VETERANS FOUNDATION FOR THE OPERATION, MAINTENANCE AND
IMPROVEMENT OF THE VIETNAM VETERANS MEMORIAL PARK NEAR ANGEL
FIRE; PROVIDING FOR A DISTRIBUTION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Tax Administration Act is
enacted to read:

"[NEW MATERIAL] DISTRIBUTION--VETERANS MEMORIAL OPERATION,
MAINTENANCE AND IMPROVEMENT.--A distribution pursuant to
Section 7-1-6.1 NMSA 1978 shall be made to the David Westphall
veterans foundation in an amount equal to the money designated
pursuant to the Income Tax Act as contributions to the David
Westphall veterans foundation for the operation, maintenance

.175952.1

underscoring material = new
[bracketed material] = delete

underscoring material = new
[bracketed material] = delete

1 and improvement of the Vietnam veterans memorial near Angel
2 Fire, New Mexico."

3 Section 2. A new section of the Income Tax Act is enacted
4 to read:

5 "[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND
6 CONTRIBUTION--DAVID WESTPHALL VETERANS FOUNDATION--VIETNAM
7 VETERANS MEMORIAL PARK.--

8 A. Except as otherwise provided in Subsection C of
9 this section, any individual whose state income tax liability
10 after application of allowable credits and tax rebates in any
11 year is lower than the amount of money held by the department
12 to the credit of such individual for that tax year may
13 designate any portion of the income tax refund due to the
14 individual to be paid to the David Westphall veterans
15 foundation for the operation, maintenance and improvement of
16 the Vietnam veterans memorial park near Angel Fire, New Mexico.
17 In the case of a joint return, both individuals must make such
18 a designation.

19 B. The department shall revise the state income tax
20 form to allow the designation of such contributions in the
21 following form:

22 "David Westphall Veterans Foundation - Check
23 if you wish to contribute a part or all of your tax
24 refund to the David Westphall Veterans Foundation
25 for the operation, maintenance and improvement of

.175952.1

